

**Comptroller of Maryland**  
**Revenue Administration Division**  
**Inheritance and Estate Tax Comparative Summary**  
**For The Month and Fiscal Year to Date May 2017 and 2016**

**Month of May**

	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 3,794,335	\$ 4,099,684	\$ (305,349)	(7.4) %
Direct	5,867	2,906	2,961	101.9
Interest & Penalty	22,007	4,799	17,208	358.6
Tax on Commissions	1,080	108	972	900.0
	<u>3,823,289</u>	<u>4,107,497</u>	<u>(284,208)</u>	<u>(6.9)</u>
<b>Estate Tax</b>				
Receipts	19,618,623	16,578,554	3,040,069	18.3
Refunds	<u>(1,257,003)</u>	<u>(914,580)</u>	<u>(342,423)</u>	<u>(37.4)</u>
	<u>18,361,620</u>	<u>15,663,974</u>	<u>2,697,646</u>	<u>17.2</u>
General Fund	<u>\$ 22,184,909</u>	<u>\$ 19,771,471</u>	<u>\$ 2,413,438</u>	<u>12.2 %</u>

**Fiscal Year to Date**

	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 43,089,451	\$ 44,804,307	\$ (1,714,856)	(3.8) %
Direct	56,108	80,459	(24,351)	(30.3)
Interest & Penalty	100,157	69,986	30,171	43.1
Tax on Commissions	5,118	15,350	(10,232)	(66.7)
	<u>43,250,834</u>	<u>44,970,102</u>	<u>(1,719,268)</u>	<u>(3.8)</u>
<b>Estate Tax</b>				
Receipts	182,946,723	212,116,295	(29,169,572)	(13.8)
Refunds	<u>(14,047,253)</u>	<u>(17,745,736)</u>	<u>3,698,483</u>	<u>20.8</u>
	<u>168,899,470</u>	<u>194,370,559</u>	<u>(25,471,089)</u>	<u>(13.1)</u>
General Fund	<u>\$ 212,150,304</u>	<u>\$ 239,340,661</u>	<u>\$ (27,190,357)</u>	<u>(11.4) %</u>